AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions and listings of claims in the application:

LISTING OF CLAIMS:

Claims 1-20. (canceled).

21. (currently amended): An ink jet recording head formed by a method comprising: forming a first electrode layer on a diaphragm; forming a piezoelectric layer on the first electrode layer; forming a second electrode layer on the piezoelectric layer; and etching eompletely throughsimultaneously the second electrode layer, the piezoelectric layer, and the first electrode layer so that a portion of the diaphragm is exposed.

- 22. (previously presented): The ink jet recording head according to claim 21, wherein the diaphragm is attached to a substrate.
- 23. (previously presented): The ink jet recording head according to claim 22, wherein a nozzle plate is attached to the substrate.
- 24. (previously presented): The ink jet recording head according to claim 23, wherein the nozzle plate is formed with a nozzle orifice.

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25. (currently amended): A method of manufacturing an ink jet recording head, the method comprising:

forming a first electrode layer on a diaphragm;

forming a piezoelectric layer on the first electrode layer;

forming a second electrode layer on the piezoelectric layer; and

etching empletely throughsimultaneously the second electrode layer, the piezoelectric layer, and the first electrode layer so that a portion of the diaphragm is exposed.

- 26. (previously presented): The method according to claim 25, further comprising attaching the diaphragm to a substrate.
- 27. (previously presented): The method according to claim 26, further comprising attaching a nozzle plate to the substrate.
- 28. (previously presented): The method according to claim 27, forming a nozzle orifice in the nozzle plate.
- 29. (previously presented): The method according to claim 25, wherein only a single mask material is used to pattern the second electrode layer, the piezoelectric layer, and the first electrode layer during the etching step.

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30. (currently amended): An ink jet recording head formed by a method comprising: forming a first electrode layer on a diaphragm;

forming a piezoelectric layer on the first electrode layer;

forming a second electrode layer on the piezoelectric layer; and

etching eompletely through simultaneously at least the second electrode layer and the piezoelectric layer so that a portion of the diaphragm is exposed.

- 31. (previously presented): The ink jet recording head according to claim 30, wherein the diaphragm is attached to a substrate.
- 32. (previously presented): The ink jet recording head according to claim 31, wherein a nozzle plate is attached to the substrate.
- 33. (previously presented): The ink jet recording head according to claim 32, wherein the nozzle plate is formed with a nozzle orifice.

Claims 34-52. (canceled).